

326

For the calendar year 2002, or fiscal year beginning MM / DD / YYYY , and ending MM / DD / YYYY .

Attach to your return and mail to

Arizona Department of Revenue, 1600 West Monroe, Attention: Alt Fuel, Phoenix, AZ, 85007-2650

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S or 120X

Your Social Security Number or Federal Employer ID Number

Part I Refund Allocation From 2000 to 2002 for Taxpayers That Elected to Have the 2000 Refund Paid Out in Three Annual Installments

	(a) Credit from Taxable Year	(b) Original Credit Amount	(c) Amount of Column (b) Applied to 2000 Tax Plus Amount of Column (b) Included in First Annual Installment	(d) Amount of Column (b) Included in Second Annual Installment	(e) Amount Available for Third Refund Installment: <i>Subtract columns (c) and (d) from column (b).</i>
1	2000	\$	\$	\$	\$

Amount refundable for taxable year 2002.

- Individuals enter the amount from line 1, column (e) on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 40.
- Corporations enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part III.

Part II Refund Allocation From 2001 to 2002 for Taxpayers That Elected to Have the 2001 Refund Paid Out in Either Two or Three Annual Installments

	(a) Credit from Taxable Year	(b) Refund Election Check one box:	(c) Original Credit Amount	(d) Amount of Column (c) Applied to 2001 Tax Plus Amount of Column (c) Included in First Annual Installment	(e) Amount Available to be Refunded: <i>Subtract column (d) from column (c).</i>
2	2001	<input type="checkbox"/> 2 Annual Installments <input type="checkbox"/> 3 Annual Installments	\$	\$	\$

3 Amount refundable for taxable year 2002. If you elected two annual installments, enter the amount shown on line 2, column (e) here. If you elected three annual installments, divide the amount on line 2, column (e) by 2 and enter the result here 3 00

If you also have an amount on line 1, column (e), add the amount on line 1, column (e) to the amount on line 3.

- Individuals also enter this amount on Form 140, page 1, line 37; or Form 140PY, page 1, line 39; or Form 140NR, page 1, line 37; or Form 140X, page 1, line 40.
- Corporations also enter this amount on Form 120, page 1, line 25; or Form 120A, page 1, line 17; or Form 120X, page 1, line 25.
- S corporations, that are taking the credit, also enter this amount on Form 120S, page 1, line 21.

NOTE: Do not complete Form 300 (corporations) or Form 301 (individuals) unless you complete Part III.

Part III Available Credit Carryover From Taxable Years 1997, 1998 and 1999

NOTE: You must also complete Form 300 or Form 301 with Form 326 if you are completing Part III.

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover <i>Subtract column (c) from column (b)</i>
4	1997 (5 year carryover)	\$	\$	\$
5	1998 (5 year carryover)	\$	\$	\$
6	1999 (5 year carryover)	\$	\$	\$

7 Total Available Carryover: Add the amounts on lines 4 through 6 in column (d). Enter the total here 7 00

- Individuals also enter this amount on Arizona Form 301, Part I, line 21.
- Corporations, including S corporations, that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 17.